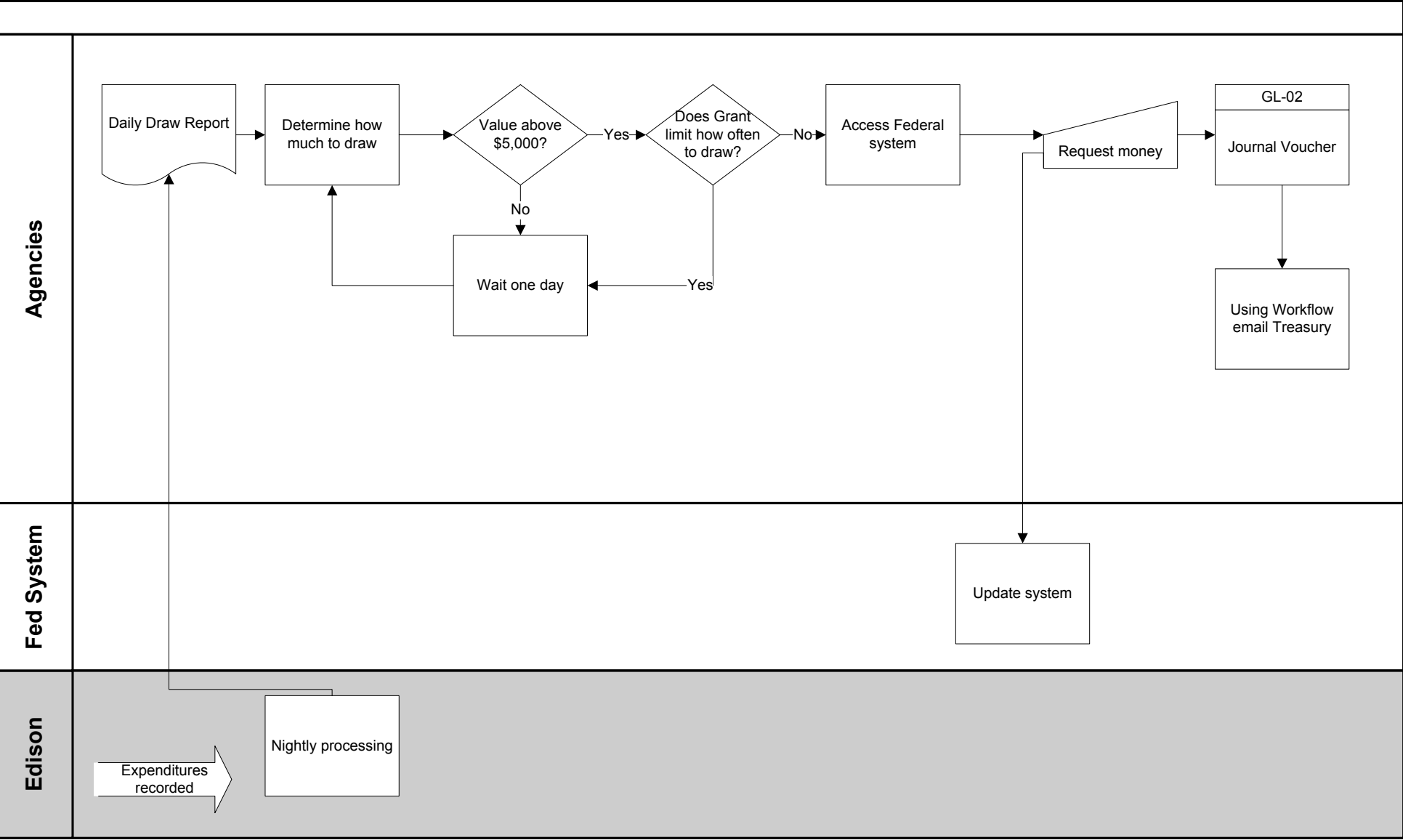


Process Name: Grant Accounting		Process Identifier: GR	
Sub-Process Name: Grant Award		Sub-Process Identifier: GR-01	
Sub-Process Purpose and Objectives: To record a grant award			
Sub-Process Description: An agency applies for and receives a grant award (primarily from the federal government). The agency is then required to go into the accounting system and establish a grant control record to track costs and grant draws against the grant award. The grant award is entered on a JV that is reviewed and approved by the Division of Accounts.			
Sub-Process Trigger(s): <ul style="list-style-type: none"> State agency submitting a state plan to the grantor agency 		Key Sub-Process Participants: <ul style="list-style-type: none"> Agency Division of Accounts 	
Inputs:			
Input	Format	Volume/Time	Suppliers
State plan	Paper		Federal Government
Outputs:			
Output	Format	Volume/Time	Recipients
Approved state plan	Paper		Federal Government
Performance Measures Tracked:			
Measure	Current Value	Target Value	
Grant award keyed within three days of receipt			
Law, Policy, or Statute Site That Govern Sub-Process:			
Law, Policy, or Statute			Change Required (Yes/No)?
Federal laws and regulations			No
Key Assumptions:			
<ul style="list-style-type: none"> That the grant award process will remain the same. 			

Process Name: Grant Accounting	Process Identifier: GR
Sub-Process Name: Grant Award	Sub-Process Identifier: GR-01
Improvements: <ul style="list-style-type: none">• The grant award itself can be recorded with having to be approved by the Division of Accounts	
Change Management Concerns: <ul style="list-style-type: none">• None	Communication Actions: <ul style="list-style-type: none">•
Eliminated Non-Core Systems: <ul style="list-style-type: none">• N/A	

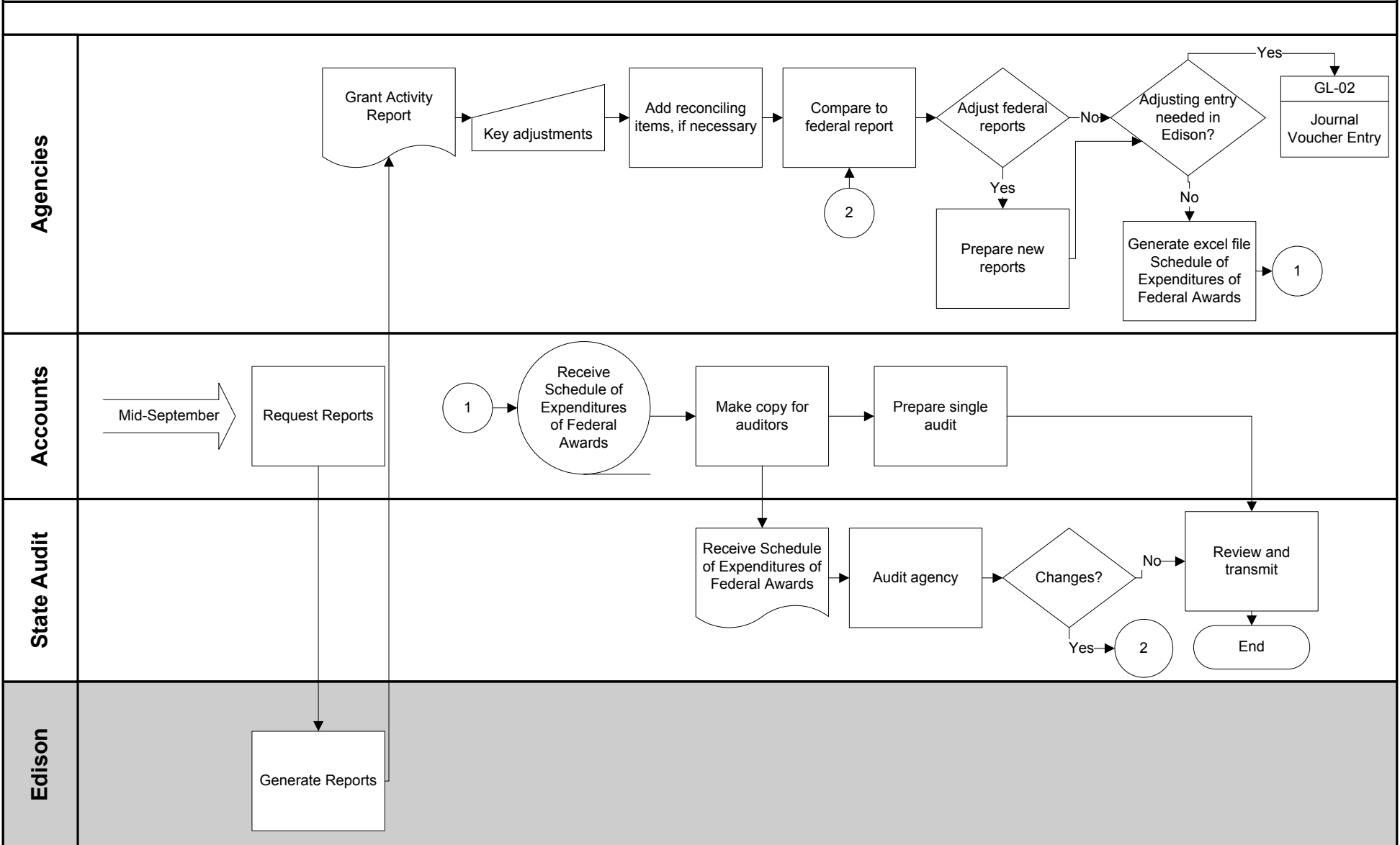


Process Name: Grant Accounting		Process Identifier: GR	
Sub-Process Name: Grant Draw		Sub-Process Identifier: GR-02	
Sub-Process Purpose and Objectives: To record a grant draw			
<p>Sub-Process Description: Once an agency has made expenditures against a grant, the agency must draw down federal monies. Depending on the dollar value to be drawn, the agency may have to wait until a sufficient balance has been recorded to justify a drawdown of federal monies. Program income can also be recorded against the grant that would serve to reduce the draw.</p> <p>The state agency presently would need to record this draw on a journal voucher to allow Treasury to reconcile the receipt of monies.</p> <p>The Transportation current bill process is a weekly draw of FHWA monies with a file being submitted to the federal government via the internet. Transportation must go into the file once it has been uploaded to work the errors. Then Transportation must approve the draw, as does the federal representative.</p>			
Sub-Process Trigger(s): <ul style="list-style-type: none"> Process is triggered by the State agency recording expenditures against the grant. 		Key Sub-Process Participants: <ul style="list-style-type: none"> Agency Division of Accounts 	
Inputs:			
Input	Format	Volume/Time	Suppliers
Expenditures in Edison	Electronic		State agency
Outputs:			
Output	Format	Volume/Time	Recipients
Edison draw report	Electronic		State agency
Performance Measures Tracked:			
Measure	Current Value	Target Value	
Monies draw daily			
Law, Policy, or Statute Site That Govern Sub-Process:			

Process Name: Grant Accounting		Process Identifier: GR	
Sub-Process Name: Grant Draw		Sub-Process Identifier: GR-02	
Law, Policy, or Statute		Change Required (Yes/No)?	
Federal laws and regulations		No	
Key Assumptions: <ul style="list-style-type: none">• Process will remain largely unchanged.			
Improvements: <ul style="list-style-type: none">• Grant expenditures will trigger an accounts receivable transaction			
Change Management Concerns: <ul style="list-style-type: none">• none		Communication Actions: <ul style="list-style-type: none">• 	
Eliminated Non-Core Systems: <ul style="list-style-type: none">• none			

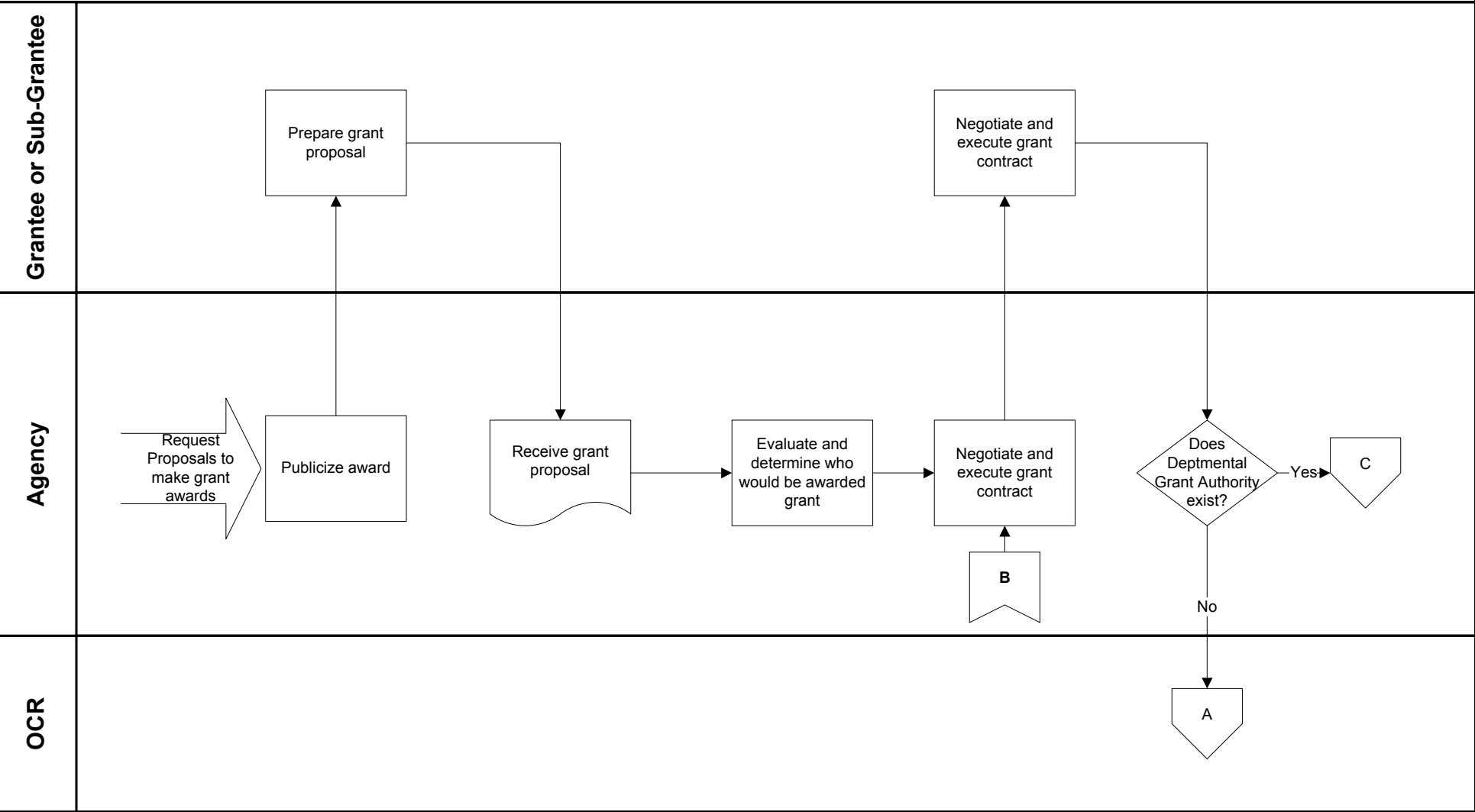
Process: Grant Accounting
 Sub-Process: GR-03 Single Audit Report
 Prepared By: Project Edison – State of Tennessee

File: To Be GR-03 Single Audit
 Date: 10/21/05
 Page: 1/1



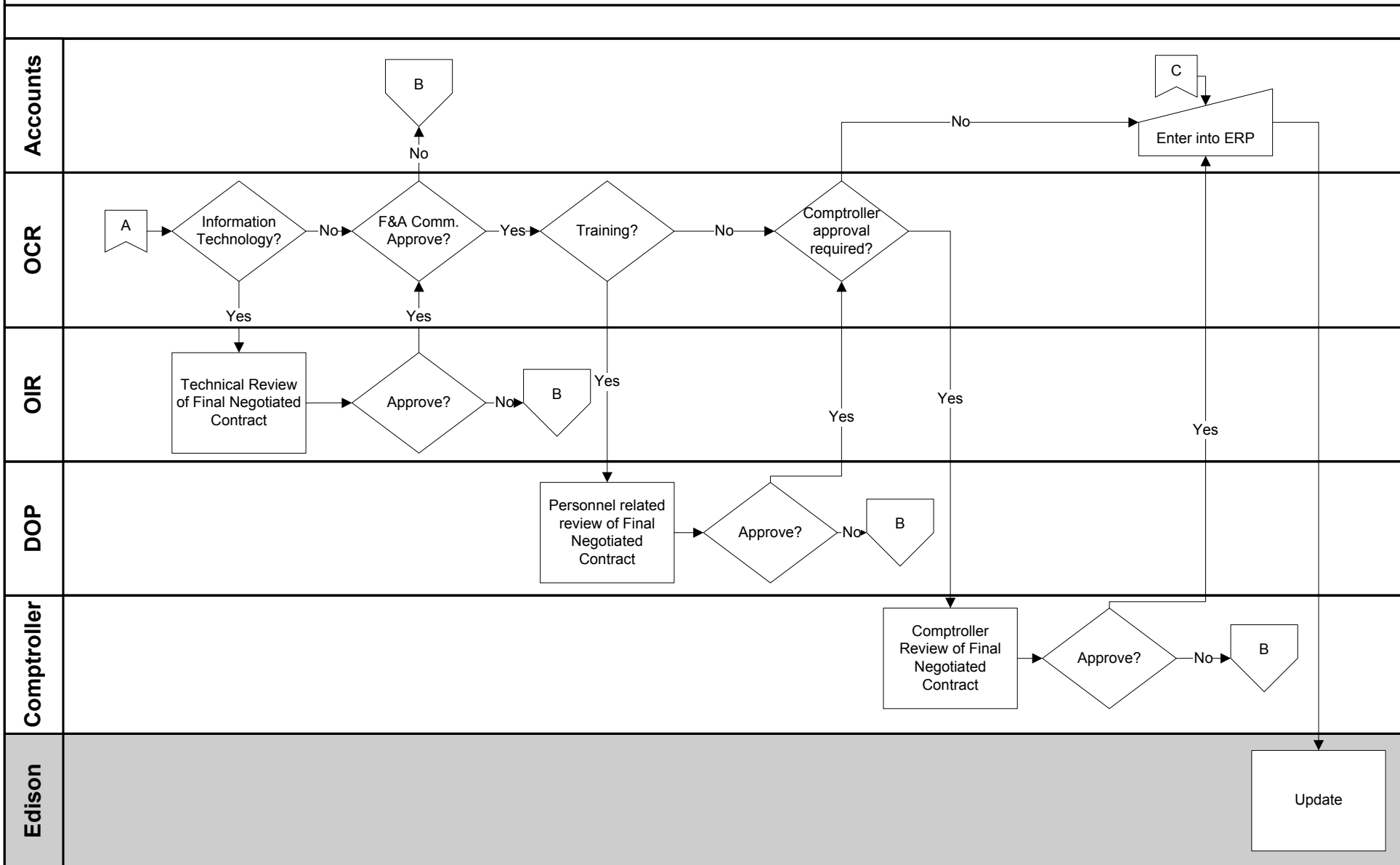
Process Name: Grant Accounting		Process Identifier: GR	
Sub-Process Name: Single Audit Report		Sub-Process Identifier: GR-03	
Sub-Process Purpose and Objectives: To prepare Single Audit Report			
<p>Sub-Process Description: : In mid-September of each year the Division of Accounts requests that the agencies prepare two schedules that are due by the end of September that are used in the Single Audit Reporting process. The reports are: the Schedule of Expenditures of Federal Awards and the Supplementary Information Schedule.</p> <p>The Schedule of Expenditures of Federal Awards is a report by federal CFDA and grant number that lists information about each grant such as Grantor Agency, grant period, program name, and expenditures during the fiscal year. This schedule is for grants received directly from the federal government, not those for which the agency is a sub grantee from another state agency. This schedule also includes both cash expenditures and other than cash (such as commodities).</p> <p>The Supplementary Information Schedule includes expenditures for which the agency is a sub-grantee of another State agency. This schedule is not used in the final single audit report, but is strictly used to help State Audit review the expenditures against the federal grant.</p> <p>The agencies prepare the two schedules noted above with reconciliation to Edison, Grant Activity Report. The reports are forwarded to the Division of Accounts. The Division of Accounts prints the schedules and gives to State Audit for audit purposes. Any changes noted by Audit must be agree to by the agencies, who then send a revised schedule to the Division of Accounts. The Division of Accounts compiles the final schedules into one document that, along with audit findings, comprise the Single Audit Report issued yearly.</p>			
Sub-Process Trigger(s): <ul style="list-style-type: none"> This process is triggered by the agency receiving a federal grant or being a sub grantee agency. 		Key Sub-Process Participants: <ul style="list-style-type: none"> Agency Division of Accounts State Audit 	
Inputs:			
Input	Format	Volume/Time	Suppliers
Agency single audit schedule	Electronic		State agency
Outputs:			

Process Name: Grant Accounting		Process Identifier: GR	
Sub-Process Name: Single Audit Report		Sub-Process Identifier: GR-03	
Output	Format	Volume/Time	Recipients
Single Audit Report	Paper		Federal grantor agencies
Performance Measures Tracked:			
Measure		Current Value	Target Value
Prepared by March 31 for the prior fiscal year			
Law, Policy, or Statute Site That Govern Sub-Process:			
Law, Policy, or Statute			Change Required (Yes/No)?
OMB Circular A-133			No
Key Assumptions:			
<ul style="list-style-type: none"> Process will remain largely unchanged. 			
Improvements:			
<ul style="list-style-type: none"> Pass thru federal grants will be identified 			
Change Management Concerns:		Communication Actions:	
<ul style="list-style-type: none"> None 		<ul style="list-style-type: none"> 	
Eliminated Non-Core Systems:			
<ul style="list-style-type: none"> None 			



Process: Grant Accounting
Sub-Process: GR-04 Subgrantee Contracts
Prepared By: Project Edison – State of Tennessee

File: To Be GR-04 Subgrantee
Date: 10/21/05
Page: 2/2



Process Name: Grant Accounting		Process Identifier: GR	
Sub-Process Name: Sub Grantee and State Grant Contracts		Sub-Process Identifier: GR-04	
Sub-Process Purpose and Objectives: To award sub-grantee contracts and State Grant Contracts			
<p>Sub-Process Description: An agency must decide if it wants to provide all the services itself or allow vendors, other governments, and/or not-for-profits to provide services for part or the entire grant. Generally, potential sub-grantees must fill out a grant award application or a grant proposal. The state agency must then decide to whom to award the grants, and will negotiate and execute a grant contract. A grant agreement must then be signed in the form of a grant contract.</p> <p>The approval process for a grant contract is the same as the approval process for a service contract; it goes through the Office of Contract Review. Office of Contract Review will determine whether it is for information technology, which will require approval from Office of Information Resources. The grant contract will be routed to the Finance and Administration Commissioner for approval. If it includes training, it will also require the Department of Personnel's approval. If the grant contract is for multiple fiscal years, the Comptroller's approval is required. After all required approvals are obtained, it is entered into Project Edison</p>			
Sub-Process Trigger(s): <ul style="list-style-type: none"> This process is triggered by the agency deciding to enter into sub-grantee contracts 		Key Sub-Process Participants: <ul style="list-style-type: none"> Agency Division of Accounts Sub-grantee parties Department of Personnel Comptroller Office of Information Resources 	
Inputs:			
Input	Format	Volume/Time	Suppliers
Federal Grants	Paper		State agency
Outputs:			
Output	Format	Volume/Time	Recipients
Grant Contract	Paper		State agency, sub-grantee
Performance Measures Tracked:			
Measure	Current Value	Target Value	
Contract entered into prior to start of grant			

Process Name: Grant Accounting		Process Identifier: GR	
Sub-Process Name: Sub Grantee and State Grant Contracts		Sub-Process Identifier: GR-04	
Law, Policy, or Statute Site That Govern Sub-Process:			
Law, Policy, or Statute			Change Required (Yes/No)?
OMB Circular A-133			No
Key Assumptions:			
<ul style="list-style-type: none"> Process will remain largely unchanged. 			
Improvements:			
<ul style="list-style-type: none"> Contracts can be generated using the procurement module. 			
Change Management Concerns:		Communication Actions:	
<ul style="list-style-type: none"> None 		<ul style="list-style-type: none"> 	
Eliminated Non-Core Systems:			
<ul style="list-style-type: none"> N/A 			